

State of New Hampshire Department of Revenue Administration

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Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

Town of Lee
Board of Selectmen
7 Mast Road
Lee, NH 03861

October 15, 2012

PROPERTY APPRAISAL DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

RE: 2011 Assessment Review

Honorable Members of the Board of Selectmen:

The Department has reviewed the correspondence of your town administrator, Ms. Glover, dated July 23, 2012. The letter was in regards to 2011 Assessment Review for the town of Lee. As a recap, the New Hampshire Department of Revenue Administration undertakes a review of the assessing practices of each community on a five year cycle based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

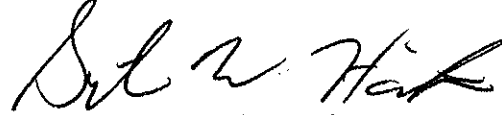
In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

Upon further review of property record cards examined as part of the "Inventory Program" and additional information submitted by Commerford, Nieder & Perkins, LLC regarding the 2011 update of assessments, we are pleased to report that you have met all of the above guidelines as recommended by the Assessing Standards Board (ASB).

I would like to take this opportunity to remind you that pursuant to RSA 75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2016.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Stephan W. Hamilton". The signature is fluid and cursive, with the first name "Stephan" being the most prominent.

Stephan W. Hamilton, Director
Property Appraisal Division

cc: File